P.11

Previous references. 1860/67 Spl

190.

(Gen: Fin)

File No. 1 ~~522~~

Serial Nos. 32 to 34

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 32 to 34

Part B. for October 1869

SUBJECT.

Letter addressed by the Calcutta Income Tax Collector to all Government servants, who might have any income, besides official Salary.

32. ~~From~~ the Under Secy to Govt. of India, Fin. Dept. D.O. dl 9th Septr 1869. ~~Forwards~~ with Suggestion copy of the above.

33. To the same. No. 3237/156 dl 21st Septr 1869 States that Income Tax has not been fully extended to Mysore and enquires whether Securities of the Govt of India held by persons in Mysore are subject to it.

34. ~~From~~ the same. No. 4447 dl 15th October 1869 States that as Mysore is foreign territory, no income therein accruing can be assessed under the Income Tax Act & that interest on Govt of India paper G. R. S. 58 paid in Mysore must be exempted from the tax.

To the Acct General No. 3884/564 dl 25th October 1869 ~~Forwards~~ copy of the above

9/9/69

Letter addressed by the Calcutta Income Tax Collector to all Government servants, who might have any income, besides official salary.

No. 240

1869

From The Under Secretary to the Govt of Bora Bay Dept

To Simla

Dated 9 September 1869

Despatched

Received 20

Enclosures No.

General No.

No. 18

Forwards with reference Copy of a letter addressed by the Calcutta Income Tax Collector to all Govt servants whom he supposed might have any income, besides offl salary, subject to the tax.

Answered 15 Oct 1869

Copy sent to Calcutta 15 Oct 1869

Transmitted to Calcutta 15 Oct 1869

Acknowledged 15 Oct 1869

Sl No. 32

Sl 36

1—1860

2 / Dy 25/9/69

(2.

Simla,
September 9th, 1869.

My dear Sir,

The accompanying letter has been sent by the Calcutta Income Tax Collector to all servants of Government whom he supposed might possibly have any income, besides official salary, subject to the tax.

By erasing the words "(Exclusive of your official salary)" the letter would be equally applicable to non-officials.

There was a notification of the Government of India in the Financial Department

Department No 1911 dated 31st March in which a hope was expressed that as the Government have forborne from laying down any precise rules for ascertaining the incomes of individuals, in order to consult the convenience of the tax-payers, the tax-payers would meet the authorities half way by readily affording the necessary information. How far this hope will be realised remains to be seen, but if the Collectors issue letters of the kind enclosed, at any rate an opportunity is given to the tax-payers to meet the Collector half way by replying. It is not likely that any tax-payer will take the initiative. Lord Mayo

hes.

has approved of the Calcutta Collectors proceedings in this matter, and has suggested my writing to you to give the hint to the Collectors under your jurisdiction.

Yours truly

J. M. Batten

W. Sec. to Govt of India

Fin. Dept.

To the Cons. Surgeon

FHab
11/9.

(5)

No.

FROM

JAMES MACKENZIE. ESQ.,

Collector of Calcutta,

To

Dated Calcutta, the 1869.

SIR,

BEING empowered by Act IX. of 1869 to assess, within my jurisdiction, all sources of income above Rs. 500 per annum, it is very possible my estimate of yours may be too high; and should such occur, you will have to petition under section 19 for a reduction, and produce what evidence I might call for.

To avoid putting you to such trouble and inconvenience, it occurs to me that if you will have the goodness to state at foot the amount and sources of your annual income (exclusive of your official salary), but including Government Securities, Municipal Debentures, Interest on Bank deposits, Land and Houses (stating the district where situated, to avoid double assessment), and sign the same, I shall be better able, in serving you for the first time with a notice, to assess you correctly and save you the after trouble a second notice may cause.

By section 13 of the Act you are required to furnish me with a statement, signed by you, of the persons, if any, for whom you may be trustee, guardian, curator, agent, &c., with the amount and sources of their incomes or profits in respect whereof you are chargeable, together with a declaration of the truth of the statement.

Should you desire it, you may address me direct by letter, giving all particulars, which will be considered strictly confidential.

I have the honor to be,

SIR,

Your most obedient Servant,

Collector of Calcutta

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F. 30

SE No. 33

Spl Tesn

file no: 1—1860

Financial 1869 No. 3237

Genl (6) 156

To The Under Secretary to the Govt of India - Fin. Depte Simla

Dated 21st September

Despatched 22

Received

Enclosures No.

General No. 3237 } 1869-70

Fin. No. 156 }

In reply to demi official letter of the 4th Inst., states that the Income Tax has not been fully extended to Mysore, and enquires whether Securities of the Govt of India held by persons in Mysore are subject to the Tax.

21/23/9 beg.

From 18 67

To The Under Secy State for India

Dated 21st Sept. Secret Dept.

Despatched

Received

Enclosures No.

General No. 3237 }
Ind. No. 156 } 1869-70.

Sir - In reply to your Secret letter of the 9th inst. I have the honor to state that the Queen has been graciously pleased to approve of the appointment of Lieut. Col. Young as Political Resident at Aden, which is a British Territory, - a copy of your letter under reply & of its enclosures has been sent to the Secretary for Guidance. &

21/9/67

× This should be done

For the Secretary
Secret Department
Foreign Office
Whitehall

(8)

Persons referred to, that is
under the provisions of
Part IV of the act. This
clearly applicable to "the
income & profits accruing
in Britain
and arising in British
India," and persons
residing in Mysore should
office or non official are
liable to be assessed for
the profits of any property
they may possess in British
India, but if absent
but they are assessable
Vide Circular Letter No. 1
Office of the Madras, 12th
in clause 2 of Section 12.

3. This doubtful Clause
would whether the terms
"income accruing & arising in
British India" can be held
to comprehend the interest
of securities of the Govt of
India belonging to persons
residing in Mysore,
the Govt
the act itself having no
effect beyond

I

I. 30

SL No. 36

~~Spl Files 922~~

File No: 1-1860

9 R. 268

1869.

From

To The Under Secy: to the Govt. of India
Financial Dept.
Simla

Dated 15 October 69

Despatched

Received 25 Oct.

Enclosures No.

Serial No. 4147 } 1869-70.
No. }

Subject Regarding the receipt of letter 32377 21 Sept. 69 and stating that an Income is foreign territory, no income therein accruing can be assessed under the Income Tax Act and that Interest on Govt. Paper paid in Bhopal must be exempted from the Tax -

Genl. R. No. 3 Sub. D

25 Oct. 1869

M. R. No. 2 Dt 30/10/69

(10.

No. 4147

&

The Chief Commissioner
of Mysore

Financial Dept.

Sir

I am directed to acknowledge the receipt of your letter No. 3237 dated 21st September 1869 on the subject of the assessment of Income Tax on the non-official incomes of servants of the British Crown residing in Mysore, and on interest paid in Mysore on Government securities belonging to, and in the hands of persons residing in Mysore -

2 In reply I am directed to state that the Governor General in Council is pleased to rule that as Mysore is foreign territory, no income therein accruing or arising can be assessed under Part IV of the Income Tax Act and that interest paid in Mysore must therefore be exempted from the Tax

I have the honor to be
Sir
Your most obedt Servt

Simla
The 15th October
1869

J D M Datten
Under Secy to the Govt of India